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CLERK OF COURT
U.S. DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
BY:JMW SCANNED BY: RB/919

IN THE UNITED STATES DISTRICT COURT

FOR THE WESTERN DISTRICT OF MICHIGAN

JEFFERY JACKSONEL, Plaintiff, making a SPECIAL APPEARANCE,

v.

UNITED STATES DEPARTMENT OF THE TREASURY; INTERNAL REVENUE SERVICE (IRS); SCOTT BESSENT, in his official capacity as Secretary of the Treasury; DOUGLAS O'DONNELL, in his official capacity as Acting Commissioner of the IRS; and JOHN/JANE DOE IRS AGENTS, Defendants.

Case No.: [To Be Assigned]

1:25-cv-186

Paul L. Maloney

United States District Judge

COMPLAINT FOR DECLARATORY JUDGMENT, INJUNCTIVE RELIEF, AND DAMAGES

(SUPREME EXPRESSED STANDING IN REGARD TO CONSTITUTIONAL LAW, TREATY LAW, AND CONTROLLING APPELLATE LAW)

JURY TRIAL DEMANDED

Plaintiff, JEFFERY JACKSONEL, making a SPECIAL APPEARANCE, in propria persona, hereby files this civil action and states as follows:

I. JURISDICTION AND VENUE

1. This Court has jurisdiction under Article III of the U.S. Constitution, 28 U.S.C. §§ 1331, 1343, 2201-2202 (federal question and declaratory judgment), and 42 U.S.C. § 1983 (civil rights violations).

2. Venue is proper under 28 U.S.C. § 1391(b) because the Defendants conduct unlawful acts within this district and are subject to personal jurisdiction in this forum.

II. NATURE OF THE ACTION

3. This action seeks a declaratory judgment, injunctive relief, and damages against the U.S. Department of the Treasury, the IRS, and their agents for

the unconstitutional enforcement of the 16th Amendment, which is void and unenforceable as it violates:

Article I, Section 9, Clause 4 of the U.S. Constitution, which remains unrepealed.

The Treaty of Peace and Friendship (1786/1836), which has supreme standing under the Supremacy Clause (Article VI) of the Constitution.

Controlling Supreme Court and appellate precedent, which recognizes that unconstitutional amendments and laws are void ab initio.

4. The Defendants have acted under color of law in enforcing an unconstitutional and unlawful tax system that deprives Plaintiff of his rights under constitutional, treaty, and international law.

III. PARTIES

5. Plaintiff JEFFERY JACKSONEL is a private American national domiciled at 1238 Calvin Avenue Southeast, Grand Rapids, MI 49506, making a SPECIAL APPEARANCE and asserting supreme expressed standing under constitutional law, treaty law, and appellate controlling law.

6. Defendant United States Department of the Treasury oversees the IRS and the unconstitutional enforcement of the 16th Amendment in direct conflict with the supreme law of the land.

7. Defendant Internal Revenue Service (IRS) is a federal agency enforcing taxation contrary to constitutional authority and treaty protections.

8. Defendant SCOTT BESSENT, in his official capacity, oversees the Treasury Department and its enforcement mechanisms.

9. Defendant DOUGLAS O'DONNELL, in his official capacity, is responsible for the enforcement of the federal income tax system.

10. Defendants John/Jane Doe IRS Agents are unknown government officials acting under the color of law to enforce unconstitutional taxation.

IV. SUPREME EXPRESS STANDING - CONSTITUTIONAL LAW

11. Article I, Section 9, Clause 4 of the United States Constitution explicitly prohibits the federal government from imposing a direct tax unless it is apportioned among the states according to population.

12. The 16th Amendment did not repeal or lawfully override this provision, rendering its enforcement unconstitutional.

13. *Marbury v. Madison*, 5 U.S. 137 (1803) establishes that laws that violate the Constitution are void and unenforceable.

14. The 16th Amendment is void ab initio as it directly contradicts an unrepealed constitutional mandate.

V. SUPREME EXPRESS STANDING - TREATY LAW & SUPREMACY CLAUSE (ARTICLE VI)

15. The Treaty of Peace and Friendship (1786/1836) between the United States and Morocco is a binding international treaty that remains in full force.

16. Article VI, Clause 2 (Supremacy Clause) of the U.S. Constitution holds that treaties are supreme law and override conflicting statutory or constitutional amendments.

17. The 16th Amendment, by attempting to impose unlawful taxation on individuals covered under the Treaty of Peace and Friendship, violates international law and is void.

18. In *Foster & Elam v. Neilson*, 27 U.S. (2 Pet.) 253 (1829), the Supreme Court ruled that treaties are supreme over conflicting domestic laws.

19. Defendants, by enforcing a void amendment in direct violation of an international treaty, are committing acts of constitutional fraud and deprivation of rights under color of law.

VI. CONTROLLING APPELLATE LAW PRECEDENT

20. *Norton v. Shelby County*, 118 U.S. 425 (1886) holds that an unconstitutional act is not a law, confers no rights, and imposes no duties.

21. *Crandall v. Nevada*, 73 U.S. 35 (1867) establishes that states and the federal government cannot impose unconstitutional burdens on individuals through taxation.

22. *Miranda v. Arizona*, 384 U.S. 436 (1966) recognizes that government actions in violation of constitutional rights are unlawful and cannot be enforced.

VII. CAUSES OF ACTION

COUNT I - DECLARATORY JUDGMENT (28 U.S.C. § 2201)

23. Plaintiff seeks a declaration that:

The 16th Amendment is unconstitutional and unenforceable.

Article I, Section 9, Clause 4 remains valid and supreme.

The Treaty of Peace and Friendship overrides the 16th Amendment under the Supremacy Clause.

COUNT II - INJUNCTIVE RELIEF (28 U.S.C. § 2202)

24. Plaintiff seeks a permanent injunction preventing Defendants from:

Enforcing any taxation based on the 16th Amendment.

Taking further unlawful collection actions against Plaintiff.

COUNT III - DEPRIVATION OF RIGHTS UNDER COLOR OF LAW (42 U.S.C. § 1983, 18 U.S.C. §§ 241-242)

25. Defendants have acted under color of law to:

Deprive Plaintiff of his property and rights through unconstitutional taxation.

Enforce a tax scheme that violates constitutional and treaty law.

Commit acts of extortion under false legal authority.

26. Plaintiff seeks compensatory damages of \$1,000,000,000 and punitive damages of \$1,000,000,000, to be paid in lawful specie currency (gold or silver coin) as required by Article I, Section 10 of the U.S. Constitution, and not in fiat currency.

VIII. RELIEF REQUESTED

WHEREFORE, Plaintiff respectfully requests the Court grant the following relief:

1. Declare the 16th Amendment unconstitutional.
2. Issue a permanent injunction against further taxation enforcement.
3. Award compensatory and punitive damages in the amount of \$1 billion, payable in gold or silver specie currency.
4. Grant any further relief the Court deems just and proper.

DEMAND FOR JURY TRIAL

Plaintiff demands a trial by jury on all issues so triable.

Dated: [TODAY'S DATE] 02-18-2025
Respectfully submitted,

JEFFERY JACKSONEL
1238 Calvin Avenue Southeast
Grand Rapids, MI 49506
Phone: 616-729-7016

In Propria Persona, Making a SPECIAL APPEARANCE

A handwritten signature in blue ink, appearing to read "Jeffery Jacksonel", is written over the typed name and address.